

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-1', NEW DELHI**

Before Ms. Suchitra Kamble, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 377/Del/2020 : Asstt. Year : 2010-11

Ritu Kwatra, C-220, 2 nd Floor, Anand Vihar, New Delhi-110092	Vs	Income Tax Officer, Ward-55(2), New Delhi-110055
(APPELLANT)		(RESPONDENT)
PAN No. AMXPK2948Q		

Assessee by : None

Revenue by : Sh. R. K. Gupta, Sr. DR

Date of Hearing: 17.06.2021

Date of Pronouncement: 29.06.2021

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-30, New Delhi dated 12.12.2019.

2. Following grounds have been raised by the assessee:

"1. Addition made without proper hearing and justification amount received from sale of property considered as income from undisclosed sources."

3. From the records, we find that the addition has been made owing to non-furnishing of details with regard to the sources of fund utilized for purchase of immovable property. Before the Id. CIT (A), the assessee has defaulted on 9 occasions and also could not present herself or through authorized representative today before us. We find that the Id. CIT (A) has passed

summarily dismissing the appeal of the assessee without adjudicating by way of passing a speaking order. Hence, in the fitness of things, we deem it proper and interest of justice will be well served if the case is restored back to the Id. CIT (A) to pass a speaking order after giving an opportunity to the assessee. We trust that the assessee will not default the faith imposed on with regard to the compliance before the Id. CIT (A).

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 29/06/2021.

Sd/-

(Suchitra Kamble)
Judicial Member

Dated: 29/06/2021

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR